

**THE INCOME TAX LAW OF 1913  
EXPLAINED: WITH THE  
REGULATIONS OF THE TREASURY  
DEPARTMENT TO OCTOBER 31,  
1913**

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The income tax law of 1913 explained: with the regulations of the Treasury Department to October 31, 1913 by George F. Tucker

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**GEORGE F. TUCKER**

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**BY**

**GEORGE F. TUCKER**

**JOINT AUTHOR OF "THE FEDERAL INCOME TAX OF  
1894 EXPLAINED"**

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## PREFACE

**T**HE design is to present the provisions of the present Federal law imposing a tax upon incomes with explanatory observations and with the citation of rulings and decisions upon former acts. Some of these rulings and decisions may not now be followed. It is to be noted, however, that most of the provisions of the present law imposing a tax upon the incomes of corporations are identical with those of the act of Aug. 5, 1909, which imposed an excise tax. Hence many of the orders issued and the rulings and decisions made upon that act and cited in this volume will probably be followed and adopted.

The author desires particularly to acknowledge the courtesy of the Wall Street Journal in permitting him to quote from the articles appearing in the June, July, and September issues of that Journal, from the pen of Mr. B. S. Orcutt, and to suggest to taxpayers the perusal of those articles as a remarkably clear and practical presentation of the questions and problems involved.

G. F. T.

Boston, Dec. 1, 1913.





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